ACALANES UNION HIGH SCHOOL DISTRICT
1212 Pleasant Hill Road, Lafayette, CA 94549

BOARD AGENDA BACKUP

Board Meeting Date:	May 17, 2006
Item:	**Budget Revisions**
	Staff Report ☒ **Discussion** ☐ **Action** ☐
Overview:	The Board will consider approving the April 30, 2006, budget revisions for fiscal year 2005-2006. The proposed revisions are to the General Fund, unrestricted and restricted. The budget revisions include an increase of $300,729 in revenues and an increase of $684,708 in expenditures. As a result, our budgeted ending balance decreased by $383,979. Explanations on the budget revenue and expenditure revisions are detailed in the attached spreadsheet.
Recommendation:	Staff recommends that the Governing Board consider approving revisions to the budget through April 30, 2006.
Amount:	N/A
Funding Source(s):	N/A
Budgeted:	Yes: ☐ No: ☐
Prepared by:	Julie Bautista
Reviewed by Signature:	Christopher J. Learned Asst. Superintendent Business Services
Superintendent's Signature:	Jim Negri Superintendent

Exhibit:	XI-D
Meeting Date:	05/17/06
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Acalanes Union High School District - FY 05-06 Budget Report
General Fund Combined Unrestricted & Restricted

	Adopted Budget	Revised Budget 03-15-06	Budget Revision	Revised Budget 04-30-06
Revenue Limit Sources	33,720,871	33,598,439	-	33,598,439
Federal Revenue	809,859	833,430	-	833,430
Other State Revenue	2,706,603	2,797,377	40,719	2,838,096
Other Local Revenue	11,687,832	12,194,281	260,010	12,454,291
Total Revenues	48,925,165	**49,423,527**	**300,729**	**49,724,256**
Certificated Salaries	23,553,668	24,779,920	155,591	24,935,511
Classified Salaries	6,978,092	7,199,509	70,195	7,269,704
Employee Benefits	9,512,291	9,354,373	288,763	9,643,136
Books & Supplies	2,464,174	3,082,968	157,124	3,240,093
Services, Other Op Expenses	5,831,678	5,871,970	13,035	5,885,005
Capital Outlay	-	32,500	-	32,500
Other Outgo	250,000	250,000	-	250,000
Direct Support/Indirect Costs	(250,000)	(249,220)	-	(249,220)
Total Expenditures	48,339,903	**50,322,020**	**684,708**	**51,006,729**
Transfers Out	15,000	15,000	-	15,000
Contributions - to Restricted Programs	-	-	-	-
Total Other Sources/Uses	**15,000**	**15,000**	**-**	**15,000**
Net Increase/(Decrease) in Fund Balance	570,262	(913,493)	(383,979)	(1,297,473)
Beginning Balance - 7/1/05	3,607,786	4,280,795	-	4,280,795
Ending Fund Balance Budget - 6/30/06	**4,178,048**	**3,367,302**	**(383,979)**	**2,983,322**

Acalanes Union High School District - FY 05-06 Budget Report
General Fund Unrestricted

	Adopted Budget	Revised Budget 03-15-06	Budget Revision	Revised Budget 04-30-06	% of Budget Change	Note #
Revenue Limit Sources	33,507,491	33,385,059	-	33,385,059	0.00%	
Federal Revenue	-	4,510	-	4,510	0.00%	
Other State Revenue	1,346,539	1,365,039	-	1,365,039	0.00%	
Other Local Revenue	1,258,884	1,299,077	106,658	1,405,735	8.21%	1
Total Revenues	36,112,914	36,053,685	106,658	36,160,343	**0.30%**	
Certificated Salaries	16,249,940	17,260,180	151,743	17,411,923	0.88%	2
Classified Salaries	5,115,589	5,115,589	-	5,115,589	0.00%	
Employee Benefits	6,711,191	6,476,343	257,844	6,734,187	3.98%	2
Books & Supplies	829,743	989,437	95,267	1,084,705	9.63%	2
Services, Other Op Expenses	3,743,380	3,737,913	6,733	3,744,646	0.18%	2
Capital Outlay	-	-	-	-	0.00%	
Other Outgo	-	-	-	-	0.00%	
Direct Support/Indirect Costs	(266,328)	(266,328)	-	(266,328)	0.00%	
Total Expenditures	32,383,515	33,313,134	511,587	33,824,722	**1.54%**	
Transfers Out	15,000	15,000	-	15,000	0.00%	
Contributions - to Restricted Programs	4,189,608	4,339,025	44,050	4,383,075	1.02%	3
Total Other Sources/Uses	(4,204,608)	(4,354,025)	(44,050)	(4,398,075)	1.01%	
Net Increase/(Decrease) in Fund Balance	(475,209)	(1,613,474)	(448,979)	(2,062,454)		4
Beginning Balance - 7/1/05	3,459,292	3,955,722	-	3,955,722	0.00%	
Ending Fund Balance Budget- 6/30/06	2,984,083	2,342,248	(448,979)	1,893,268		

Notes to Budget Revisions
General Fund Unrestricted

Note #	Comments	Amount
1	**Revenue**	
	Interest Earnings	80,000
	AHS Text Resale	26,658
		$ 106,658
2	**Expenditures**	
	Salaries and Benefits	
	Certificated Management Salary and Benefits	202,829
	Health and Welfare Adjustment	216,758
	Budget Transfer to Materials and Supplies	(10,000)
		$ 409,587
	Books and Supplies	
	Text Resale from Fund Balance	65,342
	AHS Text Resale	26,658
	Budget Transfer from Salaries	10,000
	Budget Transfer to Other Services	(6,733)
		$ 95,267
	Other Services	
	Budget Transfer from Books and Supplies	$ 6,733
3	**Contributions to Restricted Programs**	
	SIP - Tech Mentor	(16,209)
	AHS Auxiliary Acct - Tech Mentor	(16,341)
	BTSA	(11,500)
		$ (44,050)
4	**Change in Fund Balance**	
	Decrease in Fund Balance	$ (448,979)

Acalanes Union High School District - FY 05-06 Budget Report
General Fund Restricted

	Adopted Budget	Revised Budget 03-15-06	Budget Revision	Revised Budget 04-30-06	% of Change	Note #
Revenue Limit Sources	213,380	213,380	-	213,380	0.00%	
Federal Revenue	809,859	828,920	-	828,920	0.00%	
Other State Revenue	1,360,064	1,432,338	40,719	1,473,057	2.84%	1
Other Local Revenue	10,428,948	10,895,204	153,352	11,048,556	1.41%	1
Total Revenues	**12,812,251**	**13,369,842**	**194,071**	**13,563,913**	1.45%	
Certificated Salaries	7,303,728	7,519,740	3,848	7,523,588	0.05%	2
Classified Salaries	1,862,503	2,083,920	70,195	2,154,115	3.37%	2
Employee Benefits	2,801,100	2,878,030	30,919	2,908,949	1.07%	
Books & Supplies	1,634,431	2,093,531	61,857	2,155,388	2.95%	2
Services, Other Op Expenses	2,088,298	2,134,057	6,302	2,140,359	0.30%	2
Capital Outlay	-	32,500	-	32,500	0.00%	
Other Outgo	250,000	250,000	-	250,000	0.00%	
Direct Support/Indirect Costs	16,328	17,108	-	17,108	0.00%	
Total Expenditures	**15,956,388**	**17,008,886**	**173,121**	**17,182,007**	1.02%	
Transfers Out	-	-	-	-		
Contributions - to Restricted Programs	4,189,608	4,339,025	44,050	4,383,075	1.02%	3
Total Other Sources/Uses	**4,189,608**	**4,339,025**	**44,050**	**4,383,075**	1.02%	
Net Increase/Decrease in Fund Balance	1,045,471	699,981	65,000	764,981		4
Beginning Balance - 7/1/05	148,494	325,073		325,072	0.00%	
Ending Fund Balance Budget- 6/30/06	**1,193,965**	**1,025,054**	**65,000**	**1,090,053**		

Notes to Budget Revisions
General Fund Restricted

Note #	Comments	Amount
1	**Revenues**	
	FY 04-05 Safety Grant Carryover	40,719
	Student Body Misc Revenue	99,552
	CHS Site Auxiliary	57,550
	MHS Parent Club	(3,750)
		$ 194,071
2	**Expenditures**	
	Salaries and Benefits	
	BTSA	5,300
	Budget Transfer MHS Parent Club from Supplies	2,610
	Student Body Salaries and Benefits	99,552
	Other Local Budget Transfer	(2,500)
		$ 104,962
	Materials and Supplies	
	CHS Site Auxiliary	34,667
	MHS Parent Club	(3,750)
	Budget Transfer MHS Parent Club to Salaries	(2,610)
	AHS Auxiliary Acct - Tech Mentor	16,341
	SIP - Tech Mentor	16,209
	Safe and Drug Free - Budget Transfer	1,100
	Other Local Budget Transfer	(100)
		$ 61,857
	Other Services	
	CHS Site Auxiliary	22,883
	BTSA	6,200
	Safety Grant	(24,281)
	Safe and Drug Free - Budget Transfer	(1,100)
	Other Local Budget Transfer	2,600
		$ 6,302
3	**Other Financing Sources**	
	SIP - Tech Mentor	16,209
	AHS Auxiliary Acct - Tech Mentor	16,341
	BTSA	11,500
		$ 44,050
4	**Change in Fund Balance**	
	Increase in Fund Balance	$ 65,000